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**To: Alberta Securities Commission,  
British Columbia Securities Commission,  
Ontario Securities Commission,  
Saskatchewan Securities Commission**

September 21, 2023

Dear Sir/Madam

**Re: Notice of Change of Auditors of West High Yield (W.H.Y.)**

We have read the Notice of West High Yield (W.H.Y.) dated **September 21, 2023** and are in agreement with the statements contained in such Notice.

Yours very truly,

*KPMG LLP*

Chartered Professional Accountants

Calgary, Canada